



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Lisa Morgensai
DOCKET NO.: 24-00601.001-R-1
PARCEL NO.: 16-23-207-006

The parties of record before the Property Tax Appeal Board are Lisa Morgensai, the appellant, by attorney Arden Edelcup, of Tax Appeals Lake County in Lake Zurich; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$112,287
IMPR.: \$162,293
TOTAL: \$274,580

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2-story dwelling of brick exterior construction with 3,064 square feet of living area. The dwelling was built in 1926 and is approximately 98 years old with a reported effective age of 1974. Features of the home include a basement, central air conditioning, and a fireplace. The property has a 15,730 square foot site and is located in Highland Park, Moraine Township, Lake County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject and within 0.27 of a mile from the subject. The comparables are improved with 2-story homes of wood or stucco exterior construction ranging in size from 2,721 to 3,038 square feet of living area. The dwellings were built from 1912 to 1930 and have effective ages ranging from 1922 to 1976.

Each home has a basement, one of which has finished area, one or two fireplaces, and a garage ranging in size from 204 to 704 square feet of building area. Two homes have central air conditioning. The comparables have improvement assessments ranging from \$112,651 to \$162,393 or from \$41.40 to \$53.45 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$153,200.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$274,580. The subject property has an improvement assessment of \$162,293 or \$52.97 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same assessment neighborhood code as the subject and within 0.65 of a mile from the subject. Comparable #1 is the same property as the appellant's comparable #1. The comparables are improved with 2-story homes of brick, stucco, or wood siding exterior construction ranging in size from 2,876 to 3,513 square feet of living area. The homes were built from 1912 to 1925 and have effective ages ranging from 1935 to 1971.¹ Each home has a basement, two of which have finished area, one to three fireplaces, and a garage ranging in size from 360 to 748 square feet of building area. Three homes have central air conditioning.² The comparables have improvement assessments ranging from \$162,393 to \$199,996 or from \$51.92 to \$69.54 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparables #2 and #3 have a better quality grade than the subject and/or an enclosed porch.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of six equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparables #2 and #4, due to substantial differences from the subject in effective age. The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #1, the appellant's comparable #3, and the board of review's comparable #3, which are more similar to the subject in dwelling size, age/effective

¹ Effective ages were reported by the appellant in written rebuttal.

² The board of review reported comparable #1 lacks central air conditioning whereas the appellant reported this home has central air conditioning. The Board finds the best evidence of this feature is found in the board of review's evidence, which was not refuted by the appellant.

age, location, and some features. These comparables have improvement assessments ranging from \$143,247 to \$199,996 or from \$49.40 to \$69.54 per square foot of living area. The subject's improvement assessment of \$162,293 or \$52.97 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 16, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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